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ADMINISTRATIVE AND FINANCIAL MATTERS

Financial performance of UNFCCC: contributions and expenditures in 1996-1997, and forecast for the biennium 1996-1997

Note by the Executive Secretary*

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EXPLANATORY NOTES

Symbols used in the tables throughout this note:

A hyphen (-) indicates that the item is not applicable.

Details and percentages in tables do not necessarily add to totals, due to rounding.

A full stop (.) is used to indicate decimals.

Use of a hyphen (-) between years (1996-1997) signifies the full period involved, including the beginning and end years.

Abbreviations used in this document:

AG13	Ad Hoc Group on Article 13
AGBM	Ad Hoc Group on the Berlin Mandate
CAR	Communication, Assessment and Review programme
COP	Conference of the Parties
EDM	Executive Direction and Management programme
FTC	Financial and Technical Cooperation programme
IIS	Intergovernmental and Information Support programme
IP	Implementation and Planning programme
PMO	Policy-Making Organs
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
UNFCCC	United Nations Framework Convention on Climate Change

Table 1. Core budget 1996-1997[1]

(Thousands of United States dollars)

		1996	1997
Expenditures			
I.	Programmes		
	A. Policy-Making Organs	555.9	516.2
	B. Executive Direction and Management	627.4	567.6
	C. Programme of work		
	1. Communication, Assessment and Review	2 394.2	2 479.7
	2. Financial and Technical Cooperation	971.0	1 177.5
	3. Intergovernmental and Information Support	2 162.2	2 302.7
	4. Implementation and Planning	403.8	378.2
	Subtotal (I)	**7 114.5**	**7 422.0**
II.	Payments to the United Nations		
	A. Overhead charge (13%)	924.9	964.9
	B. Service-incurred deaths, etc. account	40.0	40.0
	Subtotal (II)	**964.9**	**1 004.9**
III.	Working capital reserve	619.3	80.1
	Subtotal (III)	**619.3**	**80.1**
	Total expenditure (I+II+III)	**8 698.7**	**8 507.0**
Income			
I.	Contribution from host Government	967.7	1 000.0
II.	Contribution of staff by governments and organizations	617.8	0.0
III.	Allotment of overhead for administration[2]	0.0	0.0
IV.	Trust Fund balance under GA resolution 45/212	889.7	0.0
V.	New Party contributions	76.8	0.0[3]
	Total income	**2 552.0**	**1 000.0**
	Net total	**6 146.7**	**7 507.0**

[1] As approved by the Conference of the Parties at its first and second sessions.

[2] Six posts now financed by the United Nations from the overhead charge (see Table 7).

[3] The contributions due from new Parties will be reflected in the audited financial statements for the biennium.

Table 2. Core budget 1996-1997
Status of contributions as at 31 August 1997
(United States dollars)

Country name	1996				1997			Balance outstanding
	Contribution	Revised	Amount pd	Date rec'd	Contribution	Amount pd	Date rec'd	
Albania	726	615	711	09/06/96	751	-		654
Algeria	11 874	9 835	-		12 011	-		21 846
Antigua & Barbuda	726	615	726	18/01/96	751	639	06/01/97	-
Argentina	35 621	30 119	35 621	04/09/96	35 282	-		29 780
Armenia	4 082	3 688	-		3 753	-		7 441
Australia	109 832	92 815	109 832	14/12/95	109 601	92 584	30/12/96	-
Austria	64 192	54 091	64 192	12/04/96	64 559	54 458	11/02/97	-
Azerbaijan	8 711	7 376	-		9 008	-		16 384
Bahamas	1 484	1 229	-		1 501	-		2 730
Bahrain	1 484	1 229	1 484	05/09/96	1 501	-		1 246
Bangladesh	726	615	-		751	-		1 365
Barbados	726	615	-		751	-		1 365
Belgium	48 858	40 978	48 858	22/07/97	75 069	-		67 189
Belize	726	615	-		751	-		1 365
Benin	726	615	615	03/03/97	751	-		751
Bhutan	726	615	615	18/02/97	751	751	18/02/97	-
Bolivia	726	615	-		751	-		1 365
Botswana	726	615	615	29/05/97	751	751	29/05/97	-
Brazil	120 221	102 035	-		120 110	-		222 145
Bulgaria	6 122	4 917	-		6 006	-		10 923
Burkina Faso	726	615	672	11/03/97	751	665	11/03/97	29
Burundi	-	-	-		563	-		563
Cambodia	544	461	-		751	-		1 212
Cameroon	726	615	-		751	-		1 365
Canada	230 238	194 850	230 238	08/03/96	230 462	195 074	21/03/97	-
Cape Verde	726	615	-		751	-		1 365
Central African Republic	726	615	-		751	-		1 365
Chad	726	615	-		751	-		1 365
Chile	5 937	4 917	-		6 006	-		10 923
China	54 545	46 100	54 545	19/12/95	54 800	46 341	10/12/96	14
Colombia	7 421	6 147	7 421	05/12/96	7 507	-		6 233
Comoros	726	615	-		751	-		1 365
Congo	-	-	-		728	-		728
Cook Islands	726	615	-		751	-		1 365
Costa Rica	726	615	-		751	-		1 365
Côte d'Ivoire	726	615	-		751	-		1 365
Croatia	2 724	2 305	-		6 756	-		9 061
Cuba	3 896	3 073	4 023	05/04/96	3 753	-		2 803
Czech Republic	19 295	16 596	19 295	12/04/96	19 518	16 819	30/05/97	-
DPR of Korea	3 911	3 073	-		3 753	-	-	6 826
DR of Congo	726	615	-		751	-		1 365
Denmark	53 246	44 871	53 246	13/02/96	53 299	44 924	20/01/97	-

Country name	1996 Contribution	Revised	Amount pd	Date rec'd	1997 Contribution	Amount pd	Date rec'd	Balance outstanding
Djibouti	726	615	615	11/02/97	751	751	11/02/97	-
Dominica	726	615	-		751	-		1 365
Ecuador	1 484	1 229	-		1 501	-		2 730
Egypt	5 195	4 303	5 195	23/01/96	5 255	-		4 363
El Salvador	544	461	-		751	-		1 212
Eritrea	726	615	726	29/11/96	751	639	09/12/96	-
Estonia	3 154	2 459	3 154	08/02/96	3 003	-		2 308
Ethiopia	726	615	-		751	-		1 365
European Community	181 488	153 668	181 488	01/02/96	187 673	159 852	11/06/97	-
Fiji	726	615	761	06/02/97	751	-		605
Finland	45 825	38 724	45 825	09/04/96	45 792	38 691	12/08/97	-
France	475 505	402 609	475 505	27/04/96	475 937	-		403 041
Gambia	726	615	-		751	-		1 365
Georgia	8 729	7 376	-		9 008	-		16 384
Germany	671 050	567 955	671 050	05/01/96	671 868	568 773	06/01/97	-
Ghana	726	615	-		751	-		1 365
Greece	28 200	23 972	-		28 526	-		52 498
Grenada	726	615	-		751	-		1 365
Guatemala	1 091	922	-		1 501	-		2 423
Guinea	726	615	-		751	-		1 365
Guinea-Bissau	665	563	-		751	-		1 314
Guyana	726	615	-		751	-		1 36.
Haiti	10	8	-		751	-		759
Honduras	665	563	-		751	-		1 314
Hungary	10 389	8 605	10 389	05/04/96	10 510	8 726	06/06/97	-
Iceland	2 226	1 844	2 226	06/02/96	2 252	1 870	08/04/97	-
India	23 005	19 669	19 651	02/07/97	23 271	-		23 289
Indonesia	10 389	8 605	-		10 510	-		19 115
Ireland	15 584	12 908	15 584	05/09/96	15 764	13 088	21/03/97	-
Islamic Republic of Iran	5 598	4 712	-		34 532	-		39 244
Israel	4 836	3 995	-		19 518	-		23 513
Italy	385 710	326 390	326 390	07/01/97	385 855	5 000	01/07/97	380 855
Jamaica	726	615	615	04/06/97	751	751	04/06/97	-
Japan	1 145 441	969 949	1 145 441	01/12/96	1 146 304	-		970 812
Jordan	726	615	726	07/02/96	751	639	25/06797	-
Kazakhstan	14 842	12 293	-		15 014	-		27 307
Kenya	726	615	-		751	-		1 365
Kiribati	726	615	711	27/02/96	751	639	17/01797	16
Kuwait	14 100	11 679	-		14 263	-		25 942
Lao PDR	726	615	726	19/07/96	751	432	21/05/97	208
Latvia	6 122	4 917	6 122	27/04/96	6 006	4 801	08/04/97	-
Lebanon	726	615	-		751	-		1 365
Lesotho	726	615	615	03/06/97	751	1 548	03/06/97	797
Liechtenstein	726	615	726	03/01/96	751	640	03/03/97	-

Country name	1996 Contribution	1996 Revised	1996 Amount pd	1996 Date rec'd	1997 Contribution	1997 Amount pd	1997 Date rec'd	Balance outstanding
Lithuania	6 308	5 532	5 532	31.01.97	6 006	6 006	31.01.97	-
Luxembourg	5 195	4 303	4 303	21.04.97	5 255	5 255	26.05.97	-
Malawi	726	615	-		751	-		1 365
Malaysia	10 389	8 605	10 389	21.12.95	10 510	8 726	18.06.97	-
Maldives	726	615	726	12.02.96	751	-		640
Mali	726	615	-		751	-		1 365
Malta	726	615	615	21.05.97	751	327	21.05.97	424
Marshall Islands	726	615	615	26.03.97	751	751	26.03.97	-
Mauritania	726	615	-		751	-		1 365
Mauritius	726	615	726	04.06.96	751	639	6.12.96	-
Mexico	58 441	49 788	19 078	15.05.97	58 554	-		89 264
Micronesia (FS of)	726	615	726	10.12.96	751	639	10.12.96	-
Monaco	726	615	726	20.02.96	751	-		640
Mongolia	726	615	615	22.07.97	751	732	22.07.97	19
Morocco	1 637	1 383	1 616	19.11.96	2 252	3 176	13.03.97	-1 157
Mozambique	726	615	-		751	-		1 365
Myanmar	726	615	726	22.12.95	751	639	29.01.97	-
Namibia	726	615	726	07.12.95	751	639	26.05.97	-
Nauru	726	615	-		751	-		1 365
Nepal	726	615	-		751	-		1 365
Netherlands	117 809	99 577	117 089	22.10.96	117 858	99 626	08.04.97	
New Zealand	17 811	15 367	17 796	24.11.95	18 017	15 587	23.12.96	-
Nicaragua	665	563	665	22.08.96	751	-		649
Niger	726	615	-		751	-		1 365
Nigeria	8 534	7 376	7 376	06.01.97	8 258	8 258	06.01.97	-
Niue	423	359	423	27.08.96	751	686	10.07.97	-
Norway	41 558	35 036	41 543	04.06.96	41 288	34 781	14.07.97	-
Oman	2 968	2 459	2 459	26.03.97	3 003	3 003	26.03.97	-
Pakistan	4 453	3 688	4 458	10.09.96	4 505	-		3 734
Panama	726	615	-		751	-		1 365
Papua New Guinea	726	615	615	02.05.97	751	751	02.05.97	-
Paraguay	726	615	-		751	-		1 365
Peru	4 453	3 688	-		4 504	-		8 192
Philippines	4 453	3 688	-		4 504	-		8 192
Poland	25 046	21 513	25 046	05.07.96	24 732	21 240	07.08.97	-
Portugal	20 408	17 211	-		20 269	-		37 480
Qatar	1 210	1 024	-		3 003	-		4 027
Republic of Korea	60 667	51 632	51 632	31.10.96	60 806	-		60 806
Republic of Moldova	6 308	5 532	-		6 006	-		11 538
Romania	11 132	9 220	-		11 260	-		20 480
Russian Federation	330 237	279 675	200 000	08.02.96	330 304	-		409 979
Saint Kitts and Nevis	726	615	726	27.03.96	751	-		640
Samoa	726	615	726	04.05.96	751	-		640

Country name	1996 Contribution	Revised	Amount pd	Date rec'd	1997 Contribution	Amount pd	Date rec'd	Balance outstanding
San Marino	726	615	-		751	-		1 365
Saudi Arabia	53 432	45 486	-		53 299	-		98 785
Senegal	726	615	-		751	-		1 365
Seychelles	726	615	-		751	-		1 365
Sierra Leone	726	615	-		751	-		1 365
Slovakia	6 122	4 917	6 122	28/12/95	6 006	4 801	12/12/96	-
Slovenia	4 243	3 586	3 586	07/01/97	5 255	-		5 255
Solomon Islands	726	615	-		751	-		1 365
Spain	175 323	148 750	148 750	02/04/97	175 661	175 661	02/04/97	-
Sri Lanka	726	615	-		751	-		1 365
Sudan	726	615	-		751	-		1 365
Swaziland	-	-	-		743	-		743
Sweden	91 094	76 834	91 094	26/12/95	90 833	76 573	03/02/97	-
Switzerland	89 795	76 219	89 795	26/01/96	90 083	76 507	23/04/97	-
Syrian Arab Republic	2 425	2 049	2 049	17/06/97	3 753	3 753	17/06/97	-
Thailand	9 647	7 991	7 991	10/06/97	9 759	9 759	10/06/97	-
Togo	726	615	-		751	-		1 365
Trinidad and Tobago	2 412	1 844	-		2 252	-		4 096
Tunisia	2 226	1 844	2 226	16/04/96	2 252	1 870	31/12/96	-
Turkmenistan	2 412	1 844	-		2 252	-		4 096
Tuvalu	726	615	-		751	-		1 365
Uganda	726	615	-		751	-		1 36[illegible]
Ukraine	-	-	-		35 658	-		35 658
United Arab Emirates	10 366	8 7759	-		14 263	-		23 022
United Kingdom	394 430	333 766	394 430	08/03/96	394 863	334 199	05/03/97	-
United Rep. of Tanzania	302	256	-		751	-		1 007
United States of America	1 814 875	1 536 675	1 900 000	27/03/96 (250 000)	1 876 725	1 513 400	14/08/97	-
Uruguay	2 968	2 459	-		3 003	-		5 462
Uzbekistan	10 204	8 605	10 204	23/08/96	10 510	-		8 911
Vanuatu	726	615	-		751	-		1 365
Venezuela	25 046	21 513	-		24 773	-		46 286
Vietnam	726	615	-		751	-		1 365
Yemen	423	359	-		751	-		1 110
Zambia	726	615	-		751	-		1 365
Zimbabwe	726	615	726	10/07/96	751	-		640

Total of contributions received to date for the biennium: $10,386,691 (representing 75 per cent of total contributions due).

Table 3(a). Core budget 1996-1997
Expenditure as at 31 July 1997 and projected expenditures to end 1997, by programme
(Thousands of United States dollars)

Programme	Budget	Expenditure as at 31/7/97	Staff costs[1] projected[2]	Non-staff projected[2]	Total	Predicted total	Variation[3]	% Variation
PMO	1 072.1	744.2	119.7	412.6	532.3	1 276.5	-204.4	-19.1
EDM	1 195.0	992.0	220.0	35.0	255.0	1 247.0	-52.0	-4.4
CAR	4 873.9	2 078.2	592.2	221.0	813.2	2 891.4	1 982.5	40.7
FTC	2 148.6	722.7	131.4	107.0	238.4	961.1	1 187.5[4]	55.3
IIS	4 464.9	2 229.7	431.8	951.0	1 382.8	3 612.5	852.4	19.1
IPA	782.0	746.8	227.0	160.0	387.0	1 133.8	-351.8	-45.0
Total	**14 536.5**	**7 513.6**	**1 722.1**	**1 886.6**	**3 608.7**	**11 122.3**	**3 414.2**	**23.5**

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1 Includes temporary assistance for meetings.

2 Expenditure predicted for the period 1 August to 31 December 1997.

3 In the 'variation' column, a negative number indicates over-expenditure from the budgeted amount. The rate of variation overall corresponds roughly to the 25 per cent of contributions still outstanding for the biennium.

4 Under-expenditure is attributable partially to the fact that the FTC programme has benefited throughout the biennium from a programme officer made available from the CAR programme.

Table 3(b). Core budget 1996-1997
Expenditure as at 31 July 1997 and projected expenditures end 1997, by object of expenditure
(Thousands of United States dollars)

	1996-1997 Budget by object of expenditure	PMO	EDM	CAR	FTC	IIS	IPA	Total by object of expenditure	Projected expenditure	Total	Variation[1]	% Variation
Staff costs	10 084.7	223.5	933.8	1 681.3	637.1	1 604.5	584.6	5 664.8	1 722.1	7 386.9	2 697.8	26.8
Consultants	655.6	50.5	0.0	184.5	37.3	111.5	135.0	518.8	286.5	805.3	-149.7	-22.8
Expert Groups	458.3	4.3	0.0	104.3	0.0	0.0	5.9	114.5	37.1	151.6	306.7	66.9
Travel	879.8	35.3	58.2	108.1	48.3	59.0	21.3	330.2	264.5	594.7	285.1	32.4
Contractual services	221.2	68.9	0.0	0.0	0.0	17.1	0.0	86.0	92.4	178.4	42.8	19.3
General operating expenses	704.4	50.7	0.0	0.0	0.0	323.1	0.0	373.8	182.0	555.8	148.6	21.1
Supplies & materials	244.4	0.4	0.0	0.0	0.0	46.5	0.0	46.9	107.5	154.4	90.0	36.8
Furniture & equipment	198.9	0.0	0.0	0.0	0.0	20.9	0.0	20.9	446.0	466.9	-268.0	-134.7
Grants	621.2	310.6	0.0	0.0	0.0	0.0	0.0	310.6	310.6	621.2	0.0	0.0
Other expenditure	468.0	0.0	0.0	0.0	0.0	47.1	0.0	47.1	160.0	207.1	260.9	55.7
Total by programme	**14 536.5**	**744.2**	**992.0**	**2 078.2**	**722.7**	**2 229.7**	**746.8**	**7 513.6**	**3 608.7**	**11 122.3**	**3 414.2**	**23.5**

[1] In the 'variation' column, a negative number indicates over-expenditure from the budgeted amount. The rate of variation overall corresponds roughly to the 25 per cent of contributions still outstanding for the biennium.

Table 4. Trust Fund for Participation in the UNFCCC Process
Status of income and expenditure as at 31 July 1997
(United States dollars)

Income/expenditure item			Amount
Income			
I.	Starting balance for 1996/1997		1 169 251
II.	Japan (COP 3)		287 500
III.	Contributions received (in chronological order)		
	1996	Norway	44 763
		Switzerland	84 317
		Denmark	50 000
		Austria	25 000
		USA	64 000
		Sweden	40 000
		Saint Lucia	761
		The Netherlands	92 890
		Germany	326 797
		Ireland	12 000
		Greece	10 000
		Japan	101 776
		Germany	84 967
		European Community	125 750
		European Community	91 560
		Ireland	15 962
		Japan (COP 3)	200 000
	1997	Germany	138 709
		Italy	163 226
		Denmark	65 000
		United Kingdom	161 290
		Sweden	50 000
		Canada	35 825
		Ireland	15 634
		New Zealand	23 709
		USA	375 000
	Subtotal (III)		**2 398 936**
	Total income (I+II+III)		**3 855 687**
Expenditure			
I.	Meetings		
		Meeting of SBI, SBSTA, AGBM, AG13 (26/2-8/3/1996)	429 362
		Meeting of COP, SBI, SBSTA, AGBM, AG13 (8-19/7/1996)	678 410
		Meeting of SBI, SBSTA, AGBM, AG13 (9-18/12/1996)	375 837
		Meeting of SBI, SBSTA, AGBM, AG13 (25/2-7/3/1997)	346 119
		Meeting of SBI, SBSTA, AGBM, AG13 (28/7-7/8/1997)	399 000
		General Meetings	16 826
	Subtotal (I)		**2 245 554**
II.	Operating cash reserve		113 469
III.	Overhead charge (13%)		291 922
	Total expenditure (I+II+III)		**2 o50 945**

Table 5. Trust Fund for Supplementary Activities
Status of income and expenditure as at 31 July 1997
(United States dollars)

Income/expenditure item			Amount
Income			
I.	Contributions received (in chronological order)		
	1996	New Zealand	21 166
		Norway	15 656
		Switzerland	115 517
		USA	125 000
		USA	61 500
		Sweden	16 381
		Japan	4 500
		Germany	9 000
		USA	133 000
		Switzerland	70 000
		European Community	94 312
		European Community	61 040
		USA	550 000
	1997	Italy	9 000
		Sweden	17 559
		USA	40 000
		Ireland	5 150
		Japan	39 235
		Japan	23 520
		Canada	7 791
		Japan	30 581
		Japan	66 038
		Japan	68 172
		Japan	775
		USA	661 600
		USA	50 000
	Total income		**2 296 493**
Expenditure			
I.	Expenditure recorded		515 251
II.	Obligated		674 607
III.	Cash reserve		159 600
IV.	Overhead charge (13%)		264 198
	Total expenditure		**1 613 656**

Table 6. Trust Fund for Supplementary Activities - The Bonn Fund
Status of income and expenditure as at 31 July 1997
(German marks)

Income/expenditure item		1996	1997
Income			
I.	Contribution from the Government of Germany	1 870 000	4 500 000
Expenditure			
I.	Expenditure recorded	1 025 100	3 024 400
II.	Cash reserve	153 765	299 895
III.	Overhead charge (13%)	133 263	259 909
	Total expenditure	**1 312 128**	**3 584 204**

Table 7. Overhead fund for the administration unit of the UNFCCC
Status of income and expenditure as at 31 July 1997
(United States dollars)

Income/expenditure item	Amount
Income	723 000
Expenditure	448 663

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